TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 944 - HB 1549

March 9, 2009

SUMMARY OF BILL: Authorizes state licensing of out-of-state wineries. The purchaser of wine from a licensed winery would be authorized to transport into and within Tennessee up to five cases or 60 liters of wine per day. Such purchaser would be responsible for retaining documentation relevant to the transaction. Wineries would be authorized to sell juices and winemaking supplies and related items.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Less than \$100,000 Increase State Expenditures – Not Significant

Increase Local Revenue – Less than \$50,000 Increase Local Expenditures – Not Significant

Assumptions:

- An increase in state revenue due to increased collection of license fees, wine taxes, and sales tax collections. Such increase is estimated to be less than \$100,000.
- An increase in local revenue due to increased collection of license fees, wine taxes, and sales tax collections. Such increase is estimated to be less than \$50,000.
- Any increase in state or local expenditures due to increased enforcement or administrative costs is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director

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